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Economic and Social Council

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Economic and environmental questions:
international cooperation in tax matters

South Africa:* draft resolution

Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council,

Recalling its resolutions 2004/69 of 11 November 2004 and 2014/12 of 13 June 2014,

Recalling also General Assembly resolutions 68/1 of 20 September 2013, 68/279 of 30 June 2014, 69/244 of 29 December 2014 and 69/278 of 8 May 2015,

Recognizing the call made in the Monterrey Consensus of the International Conference on Financing for Development for the strengthening of international tax cooperation through enhanced dialogue among national tax authorities and greater coordination of the work of the multilateral bodies and relevant regional organizations concerned, giving special attention to the needs of developing countries and countries with economies in transition,[1]

Recalling the request to the Economic and Social Council made in the Doha Declaration on Financing for Development: outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus[2] and the Outcome of the Conference on the World Financial and Economic Crisis and Its Impact on Development[3] to examine the strengthening of the institutional arrangements to promote international cooperation in tax matters, including the Committee of Experts on International Cooperation in Tax Matters,

* On behalf of the States Members of the United Nations that are members of the Group of 77 and China.

[1] *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex, para. 64.

[2] General Assembly resolution 63/239, annex, para. 16.

[3] General Assembly resolution 63/303, annex, para. 56 (c).

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Recalling also its decision to hold, on an annual basis, a special meeting of the Council to consider international cooperation in tax matters, including, as appropriate, its contribution to mobilizing domestic financial resources for development and the institutional arrangements to promote such cooperation,

Recognizing that, while each country is responsible for its tax system, it is important to support efforts in these areas by strengthening technical assistance and enhancing international cooperation and participation in addressing international tax matters, including in the area of double taxation,

Recognizing also the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters,

Noting the activities developing and launched within concerned multilateral bodies and relevant subregional and regional organizations, and recognizing ongoing efforts to promote collaboration between the United Nations and other international bodies dealing with cooperation in tax matters,

Welcoming the discussion in the Council on 22 April 2015 on international cooperation in tax matters[4] and its contribution to promoting the work of the Committee of Experts,

Noting the workshop on tax incentives and tax base protection, held at United Nations Headquarters on 23 and 24 April 2015,

Taking note of the report of the Committee on its tenth session,[5]

1. *Welcomes* the work of the Committee of Experts on International Cooperation in Tax Matters to implement the mandate given to it by the Economic and Social Council in its resolution 2004/69, and encourages the Committee to continue its efforts in this regard;

2. *Notes* the work of the subcommittees on substantial matters, namely article 9 (associated enterprises): transfer pricing; tax treatment of services; exchange of information; base erosion and profit-shifting issues for developing countries; extractive industries taxation issues for developing countries; and negotiation of tax treaties — practical manual, as well as an advisory group on capacity development;

3. *Acknowledges* the need for enhanced dialogue among national tax authorities on issues related to international cooperation in tax matters;

4. *Decides* to continue, including at its 2016 special meeting to consider international cooperation in tax matters, consultations on options with regard to the strengthening of institutional arrangements to promote international cooperation in tax matters, taking into account the need for an inclusive, participatory and broad based dialogue on international cooperation in tax matters, including on the issue of the conversion of the Committee into an intergovernmental subsidiary body of the Council;

5. *Emphasizes* that it is important for the Committee to enhance its collaboration with other international organizations active in the area of international tax cooperation, as appropriate, including the International Monetary

[4] See E/2015/SR.28 and 29.

[5] *Official Records of the Economic and Social Council, 2014, Supplement No. 25* (E/2014/45).

Fund, the World Bank and the Organization for Economic Cooperation and Development, and with relevant regional and subregional bodies;

6. *Encourages* the President of the Economic and Social Council to issue invitations to representatives of national tax authorities to attend the annual special meeting of the Council to consider international cooperation in tax matters;

7. *Takes note* of the report of the Secretary-General on further strengthening the work of the Committee of Experts on International Cooperation in Tax Matters;[6]

8. *Recommends* that the third International Conference on Financing for Development, to be held in Addis Ababa from 13 to 16 July 2015, give due consideration to issues relating to the strengthening of institutional arrangements to promote international cooperation in tax matters, including the proposal to upgrade the Committee of Experts to an intergovernmental subsidiary body of the Economic and Social Council;

9. *Requests* the Secretary-General to report to the Council, at its 2016 special meeting to consider international cooperation in tax matters, on the outcome document of the third International Conference on Financing for Development, as appropriate;

10. *Recognizes* the progress made by the Financing for Development Office of the Department of Economic and Social Affairs of the Secretariat in developing, within its mandate, a capacity development programme in international tax cooperation aimed at strengthening the capacity of the ministries of finance and the national tax authorities in developing countries to develop more effective and efficient tax systems, which support the desired levels of public and private investment, and to combat tax evasion, and requests the Office, in partnership with other stakeholders, as appropriate, to continue its work in this area and to further develop its activities, including relevant practical tools, within existing resources and mandates;

11. *Stresses* the need for appropriate funding for the subsidiary bodies of the Committee to enable those bodies to fulfil their mandates;

12. *Reiterates*, in this regard, its appeal to Member States, relevant organizations and other potential donors to contribute generously to the Trust Fund for International Cooperation in Tax Matters, established by the Secretary-General in order to supplement regular budgetary resources, and invites the Secretary-General to intensify efforts to that end.

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[6] E/2015/51.